

Transfer**Plan****Community College of Baltimore County****A.A. in Accounting to American Public University Bachelor of Science in Accounting**

1. Students in and graduates of the Associate of Arts degree in Accounting at Institution that apply to APUS and satisfy all APUS admission requirements may be admitted to APUS (“APUS Students”). APUS Students will receive transfer credit for those specific Institution courses (each a “Course”) as set forth in the Course Equivalency table below.
2. The number of credits transferred may not exceed 90 credit hours, which contribute to the fulfillment of credit hours required for Bachelor of Science degree in Accounting completion at APUS.
3. An Institution student must earn a grade of “C” (2.0 on a 4.0 scale) or better in each Institution course for which the student desires transfer credits from APUS.
4. The maximum number of credits that will be accepted by APUS toward degree requirements from non-direct classroom instruction (including CLEP, AP, and other nationally recognized standardized examination scores) is based on annually published national scores with recommended credits. Credit awarded for prior learning assessments (“PLA”) is not recognized by APUS without verification through the APUS PLA process.
5. In the event of a conflict, the following documents shall control (in descending order of priority): the Education Partnership Agreement (EPA), followed by the Articulation Agreement (ART), and lastly this Appendix A.

Course by Course Equivalency (APUS Catalog, 2020-2021; CCBC Catalog, 2020-2021)

CCBC Course	Credits	APUS Equivalent	Credits	Notes
General Education Requirements *Students must complete all courses with a C or better.				
CMNS 101-Fundamentals of Communication	3	No direct equivalent	3	Credit used to fulfill General Education Requirement
ENGL 101-College Composition I	3	ENGL 110-Making Writing Relevant	3	Communication: Writing, Oral, and Multimedia General Education Requirement
ENGL 102-College Composition II	3	ENGL 102-Effectiveness in Writing	3	Communication: Writing, Oral, and Multimedia General Education COMM Course
Program Requirements <i>*Choose courses in each category from the list of approved <u>General Education Courses</u>. One course must be a Diversity course.</i>				

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CCBC Course	Credits	APUS Equivalent	Credits	Notes
Arts and Humanities (PHIL101 recommended by department)	3	Arts and Humanities General Education course	3	General Education Requirement
Biological and Physical Sciences	3	Natural Science General Education course	3	Natural Science General Education Requirement
Biological and Physical Sciences (with lab)	4	Depends on course	4	Elective Requirement
Information Technology (CSIT 101 or CSIT 120 recommended by department)	3	Depends on course	3	Elective Requirement
Mathematics APUS recommends: MATH 135-Applied Algebra and Trigonometry, MATH 163-Pre-Calculus I, or MATH 165-Pre-Calculus II	3	Depends on course	3	Math and Applied Reasoning General Education Requirement
Social and Behavioral Sciences (APUS recommends any History General Education course)	3	Depends on course	3	General Education HIST Course Requirement
Social and Behavioral Sciences (other than Economics)	3	Depends on course	3	Elective Requirement
Wellness and Health	3	Depends on course	3	Elective Requirement
Program Requirements				
ACCT 101-Principles of Accounting I	3	ACCT 100-Accounting I	3	Major Requirement
ACCT 102-Principles of Accounting II	3	ACCT 101-Accounting II	3	Major Requirement
ECON 201-Introduction to Macro-Economic Principles	3	ECON 202-Macroeconomics for Business		Civics, Political and Social Sciences General Education Requirement
ECON 202-Introduction to Micro-Economic Principles	3	ECON 201-Microeconomics for Business	3	Civics, Political and Social Sciences General Education Requirement
MNGT 101-Introduction to Business and Industry	3	BUSN 100-Basics of Business	3	Credit used to fulfill General Education Requirement
MNGT 140-Business Law I	3	BUSN 311-Law and Ethics in the Business Environment	3	Elective Requirement
Program Electives *A student's selection of				

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General Education electives will determine the total elective credits required to reach 60 credits for the degree.				
ACCT 201-Intermediate Accounting I (APUS recommends)	3	ACCT 301-Intermediate Accounting I	3	General Concentration Requirement
MNGT 150-Principles of Marketing (APUS recommends)	3	MKTG 201-Fundamentals of Marketing	3	Major Requirement
Additional course options to meet 60 credit minimum: ACCT 202-Intermediate Accounting II, ACCT 225-Cost Accounting, ACCT 241-Tax Accounting I, or MNGT 265-Business Ethics	3		2	Elective Requirement
Total	60		60	

Remaining Courses

Listed below are the APUS courses that a student must complete to meet their graduation requirements. Students who transfer before completing the **Associate of Art in Accounting** may have additional program and graduation requirements to take and fewer free electives.

Major Requirements

All transfer students will be required to take a minimum of 30 credits of coursework at APUS. To complete the degree, a student must complete a minimum of 120 credits in total. Completion of the **Bachelor of Science in Accounting** requires students to successfully complete the following course work:

APUS Course	Credits	Explanation
MATH 111-College Trigonometry	3	Major Requirement
MATH 225-Calculus	3	Major Requirement
ITCC 111-Basic Productivity Applications	3	Major Requirement
ITCC 112-Advanced Productivity Applications	3	Major Requirement
BUSN 310-Business Theory	3	Major Requirement
BUSN 311-Law and Ethics in the Business Environment	3	Major Requirement

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BUSN 312-Operations Research	3	Major Requirement Prerequisite: MATH 110, MATH 111, or MATH 225
FINC 400-Principles of Financial Management	3	Major Requirement
MATH 302-Statistics	3	Major Requirement Prerequisite: MATH 110, MATH 111, MATH 120, or MATH 225
MGMT 310-Principles and Theory of Management	3	Major Requirement
MGMT 314-Management Ethics	3	Major Requirement
ACCT 302-Intermediate Accounting II	3	General Concentration Requirement
ACCT 303-Intermediate Accounting III	3	General Concentration Requirement
ACCT 400-Auditing	3	General Concentration Requirement
ACCT 401-Cost Accounting	3	General Concentration Requirement
ACCT 420-Individual Federal Taxes	3	General Concentration Requirement
Select three courses from the following: ACCT 202-Introduction to Payroll ACCT 300-Financial Accounting ACCT 305-Accounting Information Systems ACCT 406-Managerial/Cost-Accounting ACCT 415-Law for Accountants ACCT 410-Governmental and Not-for-Profit-Accounting	9	General Concentration Requirements
ACCT 499-Senior Seminar in Accounting	3	Final Program Requirement Must be taken as final course
Total credits to be taken at University	60	120 Credits Needed for Graduation

Additional Provisions

Per APUS' General Education Block policy, students with a conferred Associate of Arts or Associate of Science degree from a regionally-accredited higher education institution will be awarded transfer credit for APUS' General Education requirements (excluding Required). As the amount of transfer credit may not exceed the sum of transferrable credit the student earned, the amount of transfer credit applicable to the Electives will be reduced by the sum of General Education Block credit awarded.

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Credit variances in academic placement and credit award can occur based on student course selections and APUS' program requirements.

Any transferable course not used to fulfill General Education or Major/Concentration requirements may be taken. Please note remedial/developmental and vocational credit is not transferrable.